

Fiscal TOPICS

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State Accounting Enterprise (DAS)

The State Accounting Enterprise (SAE) of the Department of Administrative Services (DAS) is responsible for administering the state of Iowa's centralized payroll, collecting and reporting of financial information, and processing financial transactions for all branches of government. The Integrated Information for Iowa (I/3) System was implemented in June 2004 and is administered by the SAE within the Department of Administrative Services (DAS). The I/3 System supports the state financial process including General Accounting, Fixed Assets, Accounts Receivable, and Accounts Payable, as well as budget preparation.

I-3 Formula

Services for I/3 are billed monthly to agencies through the eDAS billing system. The costs assessed to each agency are the combined total calculated for each agency by module. The modules are as follows:

- Human Resources (payroll) module allocation makes up 24.74% and is based on 100.0% filled full-time and part-time FTE (full-time equivalent) positions. The Department FTE count used for the calculation is a five-quarter average of full-time and part-time employees as of March each year.
- Finance and Procurement module allocation makes up 47.51% and is based on 50.0% filled full-time and part-time FTE positions, 25.0% expenses, and 25.0% revenues.
- Budget module allocation makes up the remaining 27.75% and is based on 50.0% expenses and 50.0% revenues.

The FTE count used to allocate information to an agency is the five-quarter average of full-time and part-time FTE positions as of March each fiscal year. The rate for I/3 is approved by the DAS Customer Council.

Funding for the I/3 utility is deposited in the I/3 Revolving Fund. All state departments contribute to the I/3 Revolving Fund except the State Fair Authority, Community-Based Corrections, and the Office of Energy Independence. Unexpended funds remaining at the close of the fiscal year carry forward in the Fund. Three separate allocations are billed for I/3 and added together to determine the final allocation of each agency.

I/3 Rate Methodology

	Payroll 24.74%	Financial 47.51%	Budget 27.75%
FTEs	100.0%	50.0%	
Expenses		25.0%	50.0%
Revenues		25.0%	50.0%

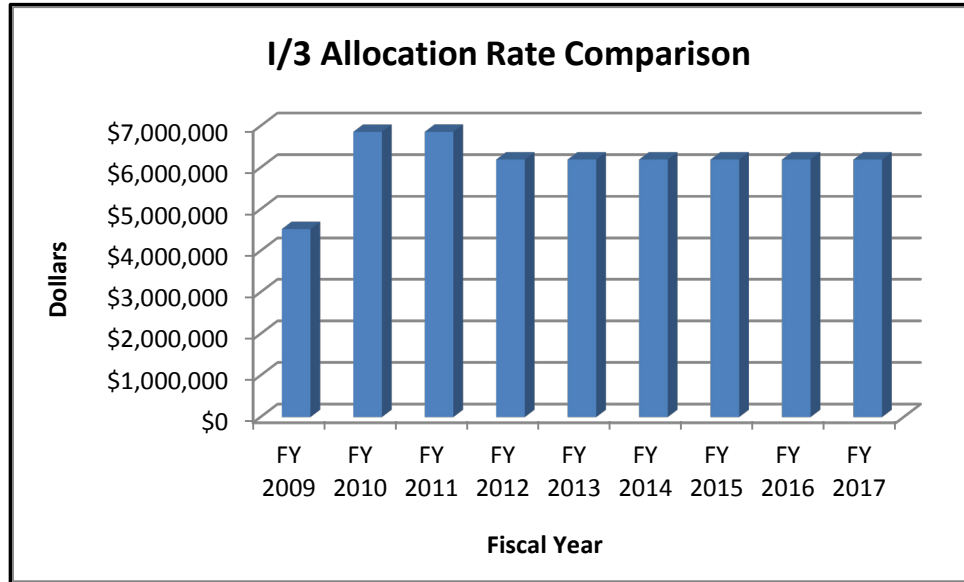
FY 2017 Budget - Integrated Information for Iowa (I/3) Utility Service				
	Amounts	Finance/ Procurement	Budget	Human Resources
Revenues				
Balance Brought Forward From FY 2016	\$ 4,659,576	\$ 2,213,765	\$ 1,293,032	\$ 1,152,779
I/3 Billing Amounts to Customers	6,194,290	2,942,907	1,718,915	1,532,467
Revenue Totals	\$ 10,853,866	\$ 5,156,672	\$ 3,011,947	\$ 2,685,246
Expenditures				
I/3 Operational Expenses	\$ 6,194,290	\$ 2,942,907	\$ 1,718,915	\$ 1,532,467
Balance Carryforward FY 2017 to FY 2018	4,659,576	2,213,765	1,293,032	1,152,779
Expenditure Totals	\$ 10,853,866	\$ 5,156,672	\$ 3,011,947	\$ 2,685,246
Allocation Percentage		47.51%	27.75%	24.74%

More Information

Department of Administrative Services: <https://das.iowa.gov/state-accounting>
Iowa General Assembly: <https://www.legis.iowa.gov/>
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For FY 2017, the SAE earmarked money to assist the DAS, along with CGI Consulting, on the integration of electronic storage software for I/3. This software will enable departments to attach all supporting accounting documents to the actual I/3 accounting document, and will help eliminate the need to submit paper documents and the need for a long-term paper storage facility. The CGI Consulting will also assist the DAS with a planned budget system upgrade and to move to an Oracle database. Money in SAE is also being set aside to begin the process of documenting the need and requirements of a new HR/Payroll System. The DAS plans to conduct a payroll study to determine exactly what the state's needs are.¹

The following chart shows the historical funding:²



¹ The I/3 expense charge for departments is based on usage. Some departments may see increases or decreases in the FY 2017 bills, but the overall I/3 budget is not increasing for any of the costs discussed above.

² In FY 2014, the General Assembly reallocated the General Fund appropriation for I/3 to all state agencies. The amount totaled \$3,277,946.